651 the hands of the feudal landlords, mostly in produce, though the new Education Tax is paid in cash. The sales tax on horses, mules, donkeys and cattle, collected at the big markets by the old "nägadras" is now supposed to be accumulated at the "gemja bet" of the provincial capital, to be forwarded to Addis Ababa once every month, sometimes after deduction of expenses incurred locally by the central government. The same procedure is followed with income taxes, which, in a provincial capital such as Gondar, are stated officially as averaging Eth$1.50 per taxpayer per year.

651 441 [494] The highest local income tax is paid by the local branch of the widespread trading company of Besse Co., which has a monopoly on gasoline sales, and does trucking, imports and exports from the provinces, and which pays Eth$750.- per annum in Gondar, a very small percentage of its actual income. The next-highest local taxpayer is Navigatana Co, formerly of Italian origin, which controls the diesel boats which monopolize modern traffic across Lake Tana. The third-highest local taxpayer is an Arab wholesale merchant, who operates at irregular intervals in import, export, and trucking, westward to the Sudan and eastward to Eritrea, on the Italian-built roads.

[505] [494]

651 But in the strictly rural, agricultural environment, tributes and taxes are still measured per "madiga" (lit. potful) of tyeff grain, received by the feudal landlord ("balbat") or landowning local church. The amounts are largely determined by local custom and tra-